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**IN THE UNITED STATES DISTRICT COURT FOR THE
 NORTHERN DISTRICT OF CALIFORNIA
 SAN FRANCISCO DIVISION**

UNITED STATES OF AMERICA,

Plaintiff,

v.

RUSSELL E. SPITLER, et al.,

Defendants.

No. C-06-6004-SI

**DISCLAIMER OF INTEREST
 AND ORDER OF DISMISSAL**

Stanley Smagacz by and through the undersigned, hereby notify the Court that he disclaims any interest in the property which is at issue in the above-referenced action.

It is hereby stipulated by and among the plaintiff United States of America and Stanley Smagacz, through the undersigned, that Stanley Smagacz be dismissed from this action, that he bear his own costs, including any possible attorneys' fees or other expenses of this litigation.

KEVIN V. RYAN
 United States Attorney

/s/ Rosemary Matossian
 ROSEMARY MATOSSIAN
 Attorney for Defendant
 Stanley Smagacz

/s/ Thomas Moore
 THOMAS MOORE
 Assistant United States Attorney
 Tax Division

PURSUANT TO STIPULATION, IT IS SO ORDERED

Dated: _____


 UNITED STATES DISTRICT JUDGE